

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BAY STATE GAS COMPANY

D.T.E. 05-27

ATTORNEY GENERAL'S FOURTEENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following are the Attorney General's FOURTEENTH SET of Document and Information Requests regarding the prefiled testimony of Larry Kaufmann.

- AG-13-1 Please provide complete copies of the testimony and exhibits that Mr. Kaufmann has prepare as an expert witness regarding price cap formulas and / or business productivity in the last five years.
- AG-13-2 Please provide complete copies of the testimony and exhibits regarding Mr. Kaufmann's testimony in *Boston Gas Company*, D.T.E. 03-40, referred to on page 9 of his prefiled testimony in this case. Please also provide a complete copy of the productivity and input price trends studies along with all workpapers used in that case, along with all workpapers, calculations, formulas, assumptions, and supporting documentation.
- AG-13-3 Please provide a complete copy of the Boston Gas Company O&M cost analysis referred to on page 12 of Mr. Kaufmann's prefiled testimony in this case. Please also provide the associated workpapers, calculations, formulas, assumptions, and supporting documentation for that analysis.
- AG-13-4 Please provide a complete copy of the Company's O&M cost performance analysis referred to on page 13 of Mr. Kaufmann's prefiled testimony in this case. Please also provide the associated workpapers, calculations, formulas, assumptions, and supporting documentation for that analysis.

- AG-13-5 Referring to page 15 and 16 of Mr. Kaufmann's prefiled testimony, please provide a complete and detailed description of all of the differences between the Company's proposed Z - Factor in this case and that which was approved by the Department for Boston Gas Company in D.T.E. 03-40.
- AG-13-6 Referring to page 16 and 17 of Mr. Kaufmann's prefiled testimony, please provide a complete and detailed description of all of the differences between the Company's proposed Index-Based Pricing Restrictions in this case and those which were approved by the Department for Boston Gas Company in D.T.E. 03-40.
- AG-13-7 Referring to page 17 and 18 of Mr. Kaufmann's prefiled testimony, please provide a complete and detailed description of all of the differences between the Company's proposed Earnings Sharing Mechanism in this case and that which was approved by the Department for Boston Gas Company in D.T.E. 03-40.
- AG-13-8 Please provide complete copies of all cost saving analyses that the Pacific Economics Group and / or Mr. Kaufmann have prepared regarding mergers and acquisitions of business entities.
- AG-13-9 Referring to Mr. Kaufmann's O&M Benchmarking study, page 7, please provide the data used for each of the 43 companies for each of the years 1994 through 2003 in a computer spreadsheet format on a readable CD.
- AG-13-10 Referring to Mr. Kaufmann's O&M Benchmarking study, page 7, please indicate whether he had "quality" data for each of the 43 gas distribution companies for each of the years 1994 through 2003.
- AG-13-11 Referring to Mr. Kaufmann's O&M Benchmarking study, page 7, please indicate whether he had data for any other gas distribution companies for each of the years 1994 through 2003, but did not include them because some or all of the data was not "quality" data. If so, please identify each of those companies and provide all data for each of those companies for each of the years 1994 through 2003.
- AG-13-12 Please provide a list of all distribution companies Mr. Kaufmann rejected from consideration.
- AG-13-13 Please provide a list of all variables tested along with the measures of each for each company for each year and the associated statistics for each.

- AG-13-14 Referring to Mr. Kaufmann's O&M Benchmarking study, page 15, please provide complete copies of the "previous economic studies that have found that Northeast operations are associated with higher costs, even after controlling for factors like higher input prices."
- AG-13-15 Referring to Mr. Kaufmann's O&M Benchmarking study, page 15, please provide any economic studies that have found that Northeast operations are associated with higher costs, after controlling for the percentage of distribution main made of cast iron or bare steel.
- AG-13-16 Please provide the exact equation that was derived from Mr. Kaufmann's O&M Benchmarking analysis and used to determine Bay State Gas Company's predicted O&M costs.

DATED: May 31, 2005.